United Nations A/ES-10/670–S/2015/4

General Assembly
Security Council

Distr.: General
7 January 2015

Original: English

General Assembly
Tenth emergency special session
Agenda item 5
Illegal Israeli actions in Occupied East Jerusalem and the rest of the Occupied Palestinian Territory

Security Council
Seventieth year

Identical letters dated 5 January 2015 from the Permanent Observer of the State of Palestine to the United Nations addressed to the Secretary-General, the President of the General Assembly and the President of the Security Council

A new year has begun and the Palestinian people and their leadership continue to face an unrelenting barrage of repressive, illegal and destructive measures by Israel, the occupying Power.

In addition to the ongoing colonization of the State of Palestine, including East Jerusalem, gross human rights violations, the seizure and destruction of homes and properties, the arrest and detention of thousands of civilians and an inhumane blockade on more than 1.8 million of our people in the Gaza Strip, Israel, the occupying Power, has now also resumed the theft of Palestinian tax revenues in direct retaliation for the legitimate, peaceful steps taken by the Palestinian leadership in the pursuit of justice and for the purpose of protecting the Palestinian people and advancing the realization of their rights, including to self-determination and freedom.

The "withholding" of Palestinian tax revenues — funds collected on our behalf by Israel and which Israel is obliged to transfer to us according to signed agreements — constitutes a blatant act of theft and of collective punishment. In this regard, we wish to underscore that these tax revenues constitute the core of the budgetary funding for our governmental institutions, including for the payment of salaries to civil servants, and thus completely undermine the effective functioning of institutions, including in terms of education, health, public safety and sanitation. Here we must recall the obligation of the occupying Power, in accordance with the Fourth Geneva Convention, to ensure the well-being of the civilian population under its occupation, an obligation that Israel is gravely breaching as it impedes and harms the well-being of the Palestinian civilian population through countless such illegal policies and actions.

The announcement by the Government of Israel that it is withholding tax revenues in response to Palestine's recent rightful accession to several international

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conventions and treaties, including the Rome Statute of the International Criminal Court, proves that this illegal, punitive action is also being taken in direct retaliation against our Government and against the Palestinian civilian population, in breach of international humanitarian law, which prohibits such reprisals. Moreover, we reiterate that such an action constitutes an act of piracy for which Israel, the occupying Power, must be held accountable.

We thus reiterate our urgent appeal to the international community, including the Security Council and all relevant organs and bodies of the United Nations system, to uphold its responsibilities to address this illegal situation in all its manifestations. This year, 2015, as we approach almost a half century of this belligerent Israeli military occupation, the international community cannot stand idly by while an entire people suffers such relentless oppression and crimes, including war crimes, and the denial of its most basic human rights, including to liberty and independence, and while the very foundations of international law are being undermined.

We urge States Members of the United Nations to redouble their efforts, individually and collectively, in accordance with their obligations under international law, including humanitarian and human rights law, and consistent with the relevant United Nations resolutions, to hold Israel, the occupying Power, accountable for all of its violations and to compel its compliance with the law. At the same time, we appeal for the necessary support for Palestine's peaceful, diplomatic efforts to realize the rights of the Palestinian people and salvage the prospects for justice and a lasting peace, which continue to be gravely threatened by Israel's illegal actions.

Despite the recent setbacks in this regard, particularly due to the regrettable outcome in the Security Council on 30 December 2014, we reaffirm our full commitment to peace, as well as to international law, as demonstrated by the recent accessions by Palestine, and reaffirm our resolve to continuing all legitimate political and legal efforts aimed at ending the occupation, achieving a just, lasting and comprehensive peace that guarantees the independence of the State of Palestine, with East Jerusalem as its capital, and fulfilling the inalienable rights of the Palestinian people.

This letter is in follow-up to our 533 letters regarding the ongoing crisis in the Occupied Palestinian Territory, including East Jerusalem, which constitutes the State of Palestine. These letters, dated from 29 September 2000 (A/55/432-S/2000/921) to 24 December 2014 (A/ES-10/669-S/2014/947), constitute a basic record of the crimes being committed against the Palestinian people. Israel, the occupying Power, must be held accountable and the perpetrators must be brought to justice.

I should be grateful if you would arrange to have the text of the present letter distributed as a document of the tenth emergency special session of the General Assembly, under agenda item 5, and of the Security Council.

(*Signed*) Riyad **Mansour**
Ambassador,
Permanent Observer of the State of Palestine to the United Nations